

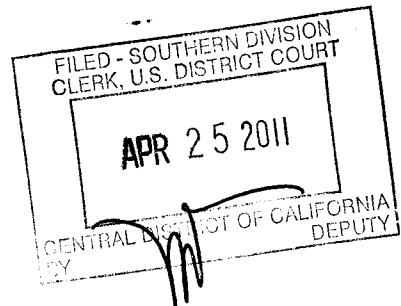
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11 APR 21 AM 11:41
CLERK U.S. DISTRICT COURT
CENTRAL DISTRICT OF CALIF.
LOS ANGELES



10 UNITED STATES DISTRICT COURT
11 CENTRAL DISTRICT OF CALIFORNIA
12 SOUTHERN DIVISION

13 SACV11-00624 CJC (RNBx)

14 UNITED STATES OF AMERICA,

15 Petitioner,

16 vs.

17 LUKE D. ADAM,

18 Respondent.

19 } Case No. SA CV

20 } [PROPOSED]

21 } ORDER TO SHOW CAUSE

22 Upon the Petition and supporting Memorandum of Points and Authorities,
23 and the supporting Declaration to the Petition, the Court finds that Petitioner has
24 established its *prima facie* case for judicial enforcement of the subject Internal
25 Revenue Service ("IRS" and "Service") summons. *See United States v. Powell*,
379 U.S. 48, 57-58, 85 S. Ct. 248, 13 L. Ed. 2d 112 (1964); *see also, Crystal v.*
United States, 172 F.3d 1141, 1143-1144 (9th Cir. 1999); *United States v. Jose*,
131 F.3d 1325, 1327 (9th Cir. 1997); *Fortney v. United States*, 59 F.3d 117, 119-
120 (9th Cir. 1995) (the Government's *prima facie* case is typically made through

1 the sworn declaration of the IRS agent who issued the summons); *accord*, United
2 States v. Gilleran, 992 F.2d 232, 233 (9th Cir. 1993).

3 Therefore, **IT IS ORDERED** that Respondent appear before this District
4 Court of the United States for the Central District of California, in Courtroom No.
5 9B,

6 United States Courthouse
7 312 North Spring Street, Los Angeles, California, 90012

8 Roybal Federal Building and United States Courthouse
9 255 E. Temple Street, Los Angeles, California, 90012

10 Ronald Reagan Federal Building and United States Courthouse
11 411 West Fourth Street, Santa Ana, California, 92701

12 Brown Federal Building and United States Courthouse
13 3470 Twelfth Street, Riverside, California, 92501

14 on May 23, 2011, at 1:30 p.m.,

15 and show cause why the testimony and production of books, papers, records, and
16 other data demanded in the subject Internal Revenue Service summons should not
17 be compelled.

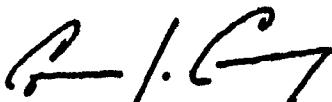
18 **IT IS FURTHER ORDERED** that copies of this Order, the Petition,
19 Memorandum of Points and Authorities, and accompanying Declaration be served
20 promptly upon Respondent by any employee of the Internal Revenue Service or
21 the United States Attorney's Office, by personal delivery or by certified mail.

22 **IT IS FURTHER ORDERED** that within ten (10) days after service upon
23 Respondent of the herein described documents, Respondent shall file and serve
24 a written response, supported by appropriate sworn statements, as well as any
25 desired motions. If, prior to the return date of this Order, Respondent files a response
26 with the Court stating that Respondent does not desire to oppose the relief sought in
27 the Petition, nor wish to make an appearance, then the appearance of Respondent

1 at any hearing pursuant to this Order to Show Cause is excused, and Respondent
2 shall be deemed to have complied with the requirements of this Order.

3 **IT IS FURTHER ORDERED** that all motions and issues raised by the
4 pleadings will be considered on the return date of this Order. Only those issues
5 raised by motion or brought into controversy by the responsive pleadings and
6 supported by sworn statements filed within ten (10) days after service of the herein
7 described documents will be considered by the Court. All allegations in the
8 Petition not contested by such responsive pleadings or by sworn statements will be
9 deemed admitted.

10
11 DATED: This 22nd day of April, 2011.

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13 
14 UNITED STATES DISTRICT JUDGE
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17

18 Presented By:

19 ANDRÉ BIROTTÉ JR.
United States Attorney
20 SANDRA R. BROWN
Assistant United States Attorney
Chief, Tax Division

21 
22 DARWIN THOMAS
23 Assistant United States Attorney

24 Attorneys for the United States of America,
Petitioner